



The Comptroller General  
of the United States

Washington, D.C. 20548

## Decision

Matter of: Navy Regional Finance Center -- Doubtful Claim  
File: B-230784  
Date: April 25, 1988

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### DIGEST

Under the claims settlement standards contained in 4 C.F.R. § 31.7, the burden is on the claimant to establish the liability of the United States and the claimant's right to payment. Hence, a supplier of goods ordered by the government must show that the goods were received by the government before its claim for payment may be allowed.

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### DECISION

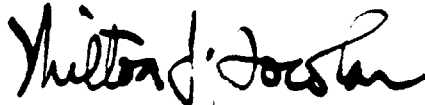
This is in response to a request from the Navy Regional Finance Center (Navy), Washington, D.C., for an advance decision on a doubtful claim submitted by the Protectoseal Company, Chicago, Illinois (Protectoseal). The claim may not be allowed because the claimant has failed to submit documentation sufficient to justify payment.

On April 26, 1984, the Navy issued purchase order number NOO129-84-F-0888 to Protectoseal for one Flammable Stowage Locker, Model 5517S at a cost of \$226. The order was to be shipped prepaid to Naval Submarine Base New London, Groton, Connecticut. Protectoseal claims to have shipped two lockers under the order; however there is no documentation showing that the Navy placed a second order. Protectoseal's records indicate that one locker was shipped on May 2, 1984, under invoice number 12323T. Another locker was apparently shipped on August 3, 1984, under invoice number 16449T. The records indicate that a locker was received by the Navy on August 7, 1984, 4 days after Protectoseal claims to have made its second shipment. The proof of delivery lists invoice number 16449T (second invoice) as having been delivered on August 7, 1984. The Navy, however, apparently indicated on its records that invoice number 12323T (first

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invoice) had been received. The Navy issued check number 90,289,636 in the amount of \$226 to Protectoseal on September 13, 1984, referencing the initial invoice number 12323T. Protectoseal has been billing the Navy for invoice number 16449T on the basis of its proof of delivery on this invoice.

The standard employed by this Office to settle claims is contained in 4 C.F.R. § 31.7. Under these regulations, the burden is on Protectoseal to establish liability on the part of the United States and Protectoseal's right to payment. To meet this burden, Protectoseal must present evidence showing that the Navy modified its purchase order for two lockers. In addition, Protectoseal must present evidence indicating that the Navy received and accepted two lockers, which it has thus far failed to do. The claim cannot be allowed until such evidence is submitted.



Acting Comptroller General  
of the United States